



# **Report on School Finance Accountability Board: Summary and Recommendations**

Presentation to the  
Joint Committee on  
Appropriations  
December 5, 2017

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# Accountabilities

- Accountability #1 – Total Teacher Compensation
  - FY2016 Total Teacher Compensation + 85% of the district's dollar increase in local need
    - Increase in local need is excluding any effect due to change in the school district's fall enrollment (13-13-73.6(2))

# Accountabilities

- Accountability #2 – Average Teacher Compensation
  - FY2016 Average Teacher Compensation + 85% of the district's percent increase in local need
    - Increase in local need is excluding any effect due to change in the school district's fall enrollment (13-13-73.6(2))

# Summary of Actions

34 districts submitted waivers

- Districts appealing DOE's determination = 5
- Missed accountabilities by  $<0.5\%$  = 5
- Missed accountabilities by  $>0.5\%$  = 24
  - Full waivers = 10
  - Conditional waivers = 14

# Appealed DOE Determination and Determined to Meet Acct.

- Colome
- Corsica-Stickney
- Hitchcock-Tulare
- Lemmon
- Sanborn Central

# Missed accountabilities by <0.5%

- Edgemont
- Kadoka
- Lyman
- Pierre
- Rosholt

# Missed accountabilities by >0.5%: Full Waivers

- Bowdle
- Edmunds Central
- Faulkton
- Gayville-Volin
- Gettysburg
- Henry
- Highmore-Harrold
- Kimball
- Sisseton
- Summit

# Missed accountabilities by >0.5%: Conditional Waivers

- Canistota
- Clark
- Doland
- Faith
- Garretson
- Herreid
- Jones County
- Plankinton
- McLaughlin
- New Underwood
- Newell
- Wall
- White River
- Willow Lake





# District Summaries

Presented by type of motion and then in order that the waivers were taken up by the School Finance Accountability Board

# Appeal of DOE Determination

Colome Consolidated 59-3					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,168,624	\$ 1,164,095	\$ (4,529)	-0.4%	NO
#2 Average Teacher Compensation	\$ 48,037	\$ 51,372	\$ 3,336	6.9%	YES
Board Determination	Met Accountabilities				
Increase in Local Need under 13-13-73.6 (2)		\$119,128			
Penalty if waiver is denied		\$59,564			

Lemmon 52-4					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,302,087	\$ 1,297,680	\$ (4,407)	-0.3%	NO
#2 Average Teacher Compensation	\$ 57,832	\$ 59,039	\$ 1,207	2.1%	YES
Board Determination	Met Accountabilities				
Increase in Local Need under 13-13-73.6 (2)		\$183,206			
Penalty if waiver is denied		\$91,603			

# Appeal of DOE Determination

Sanborn Central 55-5					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,052,828	\$ 1,049,805	\$ (3,023)	-0.3%	NO
#2 Average Teacher Compensation	\$ 50,610	\$ 50,961	\$ 351	0.7%	YES
Board Determination	Met Accountabilities				
Increase in Local Need under 13-13-73.6 (2)		\$102,800			
Penalty if waiver is denied		\$51,400			

Corsica-Stickney 21-3					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,181,580	\$ 1,186,034	\$ 4,454	0.4%	YES
#2 Average Teacher Compensation	\$ 54,812	\$ 54,033	\$ (779)	-1.4%	NO
Board Determination	Met Accountabilities				
Increase in Local Need under 13-13-73.6 (2)		\$197,249			
Penalty if waiver is denied		\$98,625			

# Appeal of DOE Determination

Hitchcock-Tulare 56-6					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,377,246	\$ 1,362,807	\$ (14,439)	-1.0%	NO
#2 Average Teacher Compensation	\$ 55,881	\$ 56,478	\$ 597	1.1%	YES
Board Determination	Met Accountabilities				
Increase in Local Need under 13-13-73.6 (2)		\$174,436			
Penalty if waiver is denied		\$87,218			

# Districts Missing by <0.5%

Edgemont 23-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 951,544	\$ 950,460	\$ (1,084)	-0.1%	NO
#2 Average Teacher Compensation	\$ 50,391	\$ 52,803	\$ 2,413	4.8%	YES
Board Determination	<0.5% Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$71,746			
Penalty if waiver is denied		\$35,873			

Kadoka Area 35-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 2,050,226	\$ 2,213,611	\$ 163,385	8.0%	YES
#2 Average Teacher Compensation	\$ 55,189	\$ 55,065	\$ (124)	-0.2%	NO
Board Determination	<0.5% Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$195,557			
Penalty if waiver is denied		\$97,779			

# Districts Missing by <0.5%

Lyman 42-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 2,321,356	\$ 2,308,756	\$ (12,600)	-0.5%	NO
#2 Average Teacher Compensation	\$ 59,970	\$ 60,202	\$ 232	0.4%	YES
Board Determination	<0.5% Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$117,664			
Penalty if waiver is denied		\$58,832			

Pierre 32-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 9,545,904	\$ 9,527,372	\$ (18,532)	-0.2%	NO
#2 Average Teacher Compensation	\$ 55,340	\$ 57,030	\$ 1,690	3.1%	YES
Board Determination	<0.5% Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$1,224,085			
Penalty if waiver is denied		\$612,043			

# Districts Missing by <0.5%

Rosholt 54-4					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,270,932	\$ 1,267,363	\$ (3,569)	-0.3%	NO
#2 Average Teacher Compensation	\$ 58,632	\$ 59,923	\$ 1,291	2.2%	YES
Board Determination	<0.5% Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$193,174			
Penalty if waiver is denied		\$96,587			

# Districts Missing by >0.5%: Full

Highmore-Harrold 34-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,388,198	\$ 1,360,942	\$ (27,256)	-2.0%	NO
#2 Average Teacher Compensation	\$ 54,756	\$ 56,824	\$ 2,069	3.8%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$185,691			
Penalty if waiver is denied		\$92,846			

Kimball 07-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,472,900	\$ 1,438,933	\$ (33,967)	-2.3%	NO
#2 Average Teacher Compensation	\$ 52,469	\$ 53,994	\$ 1,525	2.9%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$207,849			
Penalty if waiver is denied		\$103,925			



# Districts Missing by >0.5%: Full

Henry 14-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 769,108	\$ 750,021	\$ (19,087)	-2.5%	NO
#2 Average Teacher Compensation	\$ 52,157	\$ 53,080	\$ 923	1.8%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$101,423			
Penalty if waiver is denied		\$50,712			

Gayville-Volin 63-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,168,669	\$ 1,159,539	\$ (9,130)	-0.8%	NO
#2 Average Teacher Compensation	\$ 49,697	\$ 53,658	\$ 3,960	8.0%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$234,543			
Penalty if waiver is denied		\$117,272			

# Districts Missing by >0.5%: Full

Gettysburg 53-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,121,599	\$ 1,079,355	\$ (42,244)	-3.8%	NO
#2 Average Teacher Compensation	\$ 49,841	\$ 50,203	\$ 361	0.7%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$140,501			
Penalty if waiver is denied		\$70,251			

Faulkton Area Schools 24-4					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,415,883	\$ 1,367,738	\$ (48,145)	-3.4%	NO
#2 Average Teacher Compensation	\$ 51,600	\$ 54,405	\$ 2,804	5.4%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$107,334			
Penalty if waiver is denied		\$53,667			

# Districts Missing by >0.5%: Full

Bowdle 22-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 807,358	\$ 767,305	\$ (40,053)	-5.0%	NO
#2 Average Teacher Compensation	\$ 48,957	\$ 51,154	\$ 2,197	4.5%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$70,426			
Penalty if waiver is denied		\$35,213			

Edmunds Central 22-5					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 804,571	\$ 757,365	\$ (47,206)	-5.9%	NO
#2 Average Teacher Compensation	\$ 55,226	\$ 55,771	\$ 545	1.0%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$98,009			
Penalty if waiver is denied		\$49,005			

# Districts Missing by >0.5%: Full

Summit 54-6					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 818,081	\$ 721,096	\$ (96,985)	-11.9%	NO
#2 Average Teacher Compensation	\$ 47,904	\$ 49,834	\$ 1,930	4.0%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$141,746			
Penalty if waiver is denied		\$70,873			

Sisseton 54-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 4,064,822	\$ 3,920,036	\$ (144,786)	-3.6%	NO
#2 Average Teacher Compensation	\$ 56,182	\$ 56,936	\$ 754	1.3%	YES
Board Determination	Full Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$477,964			
Penalty if waiver is denied		\$238,982			

# Districts Missing by >0.5%: Conditional

Jones County 37-3					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 935,315	\$ 924,126	\$ (11,189)	-1.2%	NO
#2 Average Teacher Compensation	\$ 47,573	\$ 50,944	\$ 3,371	7.1%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$173,165			
Penalty if waiver is denied		\$86,583			

White River 47-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 2,230,431	\$ 2,292,719	\$ 62,288	2.8%	YES
#2 Average Teacher Compensation	\$ 53,660	\$ 52,950	\$ (711)	-1.3%	NO
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$259,544			
Penalty if waiver is denied		\$129,772			

# Districts Missing by >0.5%: Conditional

Plankinton 01-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,291,817	\$ 1,237,931	\$ (53,886)	-4.2%	NO
#2 Average Teacher Compensation	\$ 52,499	\$ 53,428	\$ 929	1.8%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$247,554			
Penalty if waiver is denied		\$123,777			

Herreid 10-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 716,963	\$ 701,816	\$ (15,147)	-2.1%	NO
#2 Average Teacher Compensation	\$ 54,053	\$ 53,944	\$ (109)	-0.2%	NO
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$132,841			
Penalty if waiver is denied		\$66,421			

# Districts Missing by >0.5%: Conditional

Clark 12-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,718,144	\$ 1,649,288	\$ (68,856)	-4.0%	NO
#2 Average Teacher Compensation	\$ 51,140	\$ 54,075	\$ 2,935	5.7%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$161,918			
Penalty if waiver is denied		\$80,959			

Willow Lake 12-3					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,432,012	\$ 1,392,875	\$ (39,137)	-2.7%	NO
#2 Average Teacher Compensation	\$ 57,738	\$ 58,158	\$ 420	0.7%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$155,003			
Penalty if waiver is denied		\$77,502			

# Districts Missing by >0.5%: Conditional

Canistota 43-1					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,218,632	\$ 1,195,226	\$ (23,406)	-1.9%	NO
#2 Average Teacher Compensation	\$ 55,662	\$ 56,861	\$ 1,199	2.2%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$184,203			
Penalty if waiver is denied		\$92,102			

Wall 51-5					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,420,932	\$ 1,411,633	\$ (9,299)	-0.7%	NO
#2 Average Teacher Compensation	\$ 60,534	\$ 62,656	\$ 2,121	3.5%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$246,196			
Penalty if waiver is denied		\$123,098			



# Districts Missing by >0.5%: Conditional

New Underwood 51-3					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,222,836	\$ 1,097,308	\$ (125,528)	-10.3%	NO
#2 Average Teacher Compensation	\$ 57,592	\$ 56,446	\$ (1,147)	-2.0%	NO
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$192,722			
Penalty if waiver is denied		\$96,361			

Garretson 49-4					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,866,678	\$ 1,779,317	\$ (87,361)	-4.7%	NO
#2 Average Teacher Compensation	\$ 54,950	\$ 55,673	\$ 724	1.3%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$203,779			
Penalty if waiver is denied		\$101,890			

# Districts Missing by >0.5%: Conditional

Faith 46-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 794,999	\$ 785,898	\$ (9,101)	-1.1%	NO
#2 Average Teacher Compensation	\$ 43,646	\$ 48,874	\$ 5,229	12.0%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$134,232			
Penalty if waiver is denied		\$67,116			

Doland 56-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,141,429	\$ 1,128,916	\$ (12,513)	-1.1%	NO
#2 Average Teacher Compensation	\$ 53,575	\$ 55,721	\$ 2,147	4.0%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$125,404			
Penalty if waiver is denied		\$62,702			

# Districts Missing by >0.5%: Conditional

Newell 09-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 1,570,115	\$ 1,459,687	\$ (110,428)	-7.0%	NO
#2 Average Teacher Compensation	\$ 49,400	\$ 52,132	\$ 2,732	5.5%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$15,261			
Penalty if waiver is denied		\$7,631			

McLaughlin 15-2					
Accountability	Target	Actual	\$ Difference	% Difference	Met?
#1 Total Teacher Compensation	\$ 2,254,169	\$ 1,982,696	\$ (271,473)	-12.0%	NO
#2 Average Teacher Compensation	\$ 54,285	\$ 56,648	\$ 2,363	4.4%	YES
Board Determination	Conditional Waiver				
Increase in Local Need under 13-13-73.6 (2)		\$245,613			
Penalty if waiver is denied		\$122,807			

# More Information



<http://doe.sd.gov/2016EducationPackage.aspx>